# **The Baseline Review: A Component of IL COMP**

## **Overview**

Baseline monitoring is the standard ongoing oversight of all Independent Living (IL) grantees that is carried out annually. It is a key part of the COMP (Comprehensive Oversight and Monitoring Protocol) for the IL program. All grantees undergo baseline monitoring, as mandated in the Rehab Act of 1973, as amended by WIOA. Program and fiscal officers carry out baseline monitoring to assess a grantee’s performance in both fiscal and programmatic elements. Issues discovered during baseline reviews can lead to targeted or comprehensive reviews.

## **Purpose of Baseline Monitoring**

Baseline monitoring, or a baseline review, assesses a grantee’s compliance with Rehab Act and regulatory requirements. In addition, the baseline review highlights best practices among grantees and identifies opportunities where training and technical assistance can support the grantee in meeting award requirements. The baseline review assesses grantee information in the following areas:

* Financial Stability: The financial health of the grantee, including dependence on federal funding and history of financial management.
* Program Performance: How the CIL is delivering required services e.g., peer counseling, advocacy, and transition services, including innovations and barriers.
* Compliance with Program and Fiscal Terms: Adherence to terms and conditions of the grant.
* Timeliness and Quality of Reports: The timeliness, completeness and accuracy of performance and fiscal reports.

## **Baseline Monitoring Activities**

The following table outlines baseline monitoring activities for programmatic and fiscal aspects of IL federal awards. The program and fiscal offices review grantee reports based on the order in which they are received. If revisions are needed, the grantee will be notified.

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| Action | Description | Timeline |
| Federal Financial Report (FFR)  | At the end of each federal fiscal year, ILS and CIL grantees are required to complete Federal Financial Reports (FFRs/SF-425s) in the Payment Management System (PMS) to report their use of Federal funds and certify compliance with award requirements. | Due annually, between December and January |
| Action | Description | Timeline |
| Program Performance Report (PPR) | At the end of each fiscal year, ILS and CIL grantees are required to complete Program Performance Reports that measure progress of independent living (IL) programs including both quantitative and qualitative information | Due annually, in December 31 for CILs and January 31 for ILS. Data from approved PPRs are published on the ACL website. |
| State Plan for Independent Living | The State Plan for Independent Living is an outline of IL activities, priorities, and funding in a given state.  | Reviewed and updated every 3 years unless there is a need for an amendment. |
| Rate of Award Fund Drawdown  | ACL reviews the award drawdown amount to assess the draw rate relative the time elapsed in the project period. ACL also reviews the draw pattern to see if there are significant deviations from prior years. | Periodically throughout the year. |
| Single audits | ACL checks the Federal Audit Clearinghouse for grantee single audit report submissions and will follow-up with grantees if there are repetitive findings. ACL (as applicable) takes action to reconcile single audit report findings per requirements, [45 CFR 75.513](https://www.ecfr.gov/current/title-45/subtitle-A/subchapter-A/part-75/subpart-F/subject-group-ECFRe23fed6838f1ae8/section-75.513). | Periodically throughout the year. |
| Nonprofit Status Check | ACL checks the IRS database for IRS revocations at least annually to ensure that all CILs have an active nonprofit status. | Annually, and included during targeted fiscal and comprehensive reviews. |

## **Toolkit**

CIL Resources: [Centers for Independent Living | ACL Administration for Community Living](https://acl.gov/programs/aging-and-disability-networks/centers-independent-living)

CIL Self- Assessment Tool: CIL Evaluation Tool (Section 725 CIL Standards and Assurances)

Fiscal Information: [Fiscal Information for IL Programs | ACL Administration for Community Living](https://acl.gov/programs/centers-independent-living/fiscal-information-il-programs)

FFR Checklist: [ACL IL Grant Programs Fiscal Review Checklist - Published 12.10.2024.docx](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Facl.gov%2Fsites%2Fdefault%2Ffiles%2Fprograms%2F2024-12%2FACL%2520IL%2520Grant%2520Programs%2520Fiscal%2520Review%2520Checklist%2520-%2520Published%252012.10.2024.docx&wdOrigin=BROWSELINK)

Annual CIL and ILS PPR Data: Annual Performance [Data](https://acl.gov/programs/aging-and-disability-networks/centers-independent-living) & Outcomes:

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